

CORPORATE HEADQUARTERS

November 20, 2003

Attention: SF Phosphates Supply Chain Partners SCP (Including J.R. Simplot existing SCP)

Subject: Change of Name SF Phosphates LLC to **Simplot Phosphates LLC** (Rock Springs, Wyoming & Vernal, Utah locations)

Supply Chain Partners:

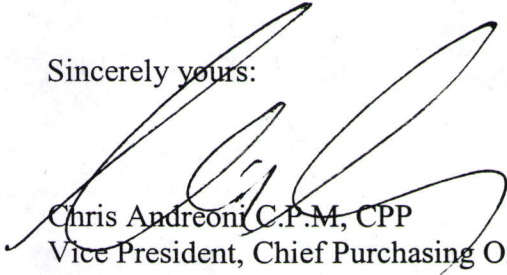
We wanted to take this time to notify you that the J.R. Simplot Company is pleased to announce the acquisition of the remaining shares of the SF Phosphates partnership between the J.R. Simplot Company and Farmland Industries. As a result, we are changing the name of our Rock Springs, Wyoming and Vernal, Utah locations to "**Simplot Phosphates LLC.**" Simplot Phosphates LLC is 100% wholly owned and operated by the JR Simplot Company, (Duns Number 00-9073503).

Over a transition period of several weeks, we will be modifying our documentation such as the purchase order and company's logo's to reflect our new status.

Please continue to work closely with your points of contact at the Rock Springs and Vernal locations. There have been no major changes to the operations or mailing addresses. Since both partners (Simplot and Farmland) were already operating under the J.R. Simplot Company's JD Edwards ERP accounts payable and PO systems, we do not anticipate changes at this time to our existing processes. The only thing you will see is a change in name, it is anticipated that the balance of issues will be seamless.

We consider all of our supply chain partners very important to our ability to take care of our customers and ask for your continued support as we move forward.

Sincerely yours:

  
Chris Andreoni C.P.M., CPP  
Vice President, Chief Purchasing Officer  
J.R. Simplot Company

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DIV. OF OIL, GAS & MINING